

**SIERRA COUNTY BOARD OF SUPERVISORS'**  
**AGENDA TRANSMITTAL & RECORD OF PROCEEDINGS**

|   |  |
|---|--|
| <b>MEETING DATE:</b><br><br><b>DEPARTMENT:</b><br><br><b>PHONE NUMBER:</b><br><br><b>REQUESTED BY:</b>  | <b>TYPE OF AGENDA ITEM:</b><br><div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>REGULAR</span> <span>CONSENT</span> <span>TIMED</span> </div> <hr/> <b>SUPPORTIVE DOCUMENT ATTACHED:</b><br><div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>RESOLUTION</span> <span>MEMO</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>AGREEMENT</span> <span>OTHER _____</span> </div> |
| <b>AGENDA ITEM:</b>   |  |
| <b>BACKGROUND INFORMATION:</b>  |  |
| <b>FUNDING SOURCE:</b><br><br><b>GENERAL FUND IMPACT:</b>   | <b>OTHER FUND:</b><br><br><b>AMOUNT: \$</b>  |
| <b>ARE ADDITIONAL PERSONNEL REQUIRED?</b><br><br><div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>YES</span> <span>NO</span> </div><br>TYPE OF EMPLOYEE   | <b>IS THIS ITEM ALLOCATED IN THE BUDGET?</b><br><br><div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>YES</span> <span>NO</span> </div><br><b>IS A BUDGET TRANSFER REQUIRED?</b><br><br><div style="display: flex; justify-content: space-around; margin-top: 5px;"> <span>YES</span> <span>NO</span> </div>  |
| <b>SPACE BELOW FOR CLERK'S USE</b>  |  |
| <b>BOARD ACTION:</b><br><br><div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>APPROVED</span> <span>APPROVED AS AMENDED</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>ADOPTED</span> <span>ADOPTED AS AMENDED</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>DENIED</span> <span>OTHER</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <span>NO ACTION TAKEN</span> </div> | <b>SET PUBLIC HEARING FOR:</b><br>_____<br><b>DIRECTION TO:</b> _____<br><b>REFERRED TO:</b> _____<br><b>CONTINUED TO:</b> _____<br><b>AUTHORIZATION GIVEN TO:</b> _____   |
| <b>BOARD VOTE:</b> _____ <b>BY CONSENSUS</b><br><br>AYES:<br><br>ABSTAIN:<br><br>NOES:<br><br>ABSENT:   | RESOLUTION 2023- _____<br>AGREEMENT 2023- _____<br>ORDINANCE _____   |
| <b>COMMENTS:</b>  |  |

\_\_\_\_\_  
CLERK OF THE BOARD

\_\_\_\_\_  
DATE

**BOARD OF SUPERVISORS  
COUNTY OF SIERRA  
STATE OF CALIFORNIA**

**RESOLUTION AUTHORIZING DISTRIBUTION OF  
EXCESS PROCEEDS FROM TAX SALE**

**RESOLUTION 2023-\_\_\_\_\_**

**WHEREAS**, real property identified as 006-140-010-000 and owned by Patricia Bolding and Roger Flath, was duly sold by the County Tax Collector on May 19, 2022, due to unpaid taxes assessed against the property from June 30, 2016; and

**WHEREAS**, at the time of the tax sale the amount of the delinquent taxes, including interest and penalties thereon, was in the amount of \$5,936.95. The costs incurred by the Tax Collector and charged against the property with respect to the tax sale was in the amount of \$7,052.35 (as shown on Exhibit A). The property was sold for the sum of \$41,100.00. After satisfying the delinquent taxes and costs incurred for the tax sale, there is \$28,110.70, in excess proceeds; and

**WHEREAS**, pursuant to Revenue & Taxation Code Section 4675, any party of interest in the property may file a claim for the excess proceeds, in proportion to his or her interest held with others of equal priority in the property at the time of sale, at any time prior to the expiration of one year following the recordation of the tax collector's deed to the purchaser; and

**WHEREAS**, one claim for excess proceeds has been filed, by the property owner, Roger Flath and said claim contains all the information and proof necessary to establish claimants rights to excess proceeds; and

**WHEREAS**, pursuant to Revenue & Taxation Code Section 4675 the excess proceeds are required to be distributed on order of the Board of Supervisors to the parties of interest who have claimed the excess proceeds in the following order of priority:

- (1) First, lienholders of record prior to the recordation of the tax deed to the purchaser in the order of their priority.
- (2) Second, any person with title of record to all or any portion of the property prior to the recordation of the tax deed to the purchaser.

**NOW, THEREFORE BE IT RESOLVED** that the excess proceeds from the above referenced sale of subject property for unpaid taxes shall be distributed as follows:

1. Roger Flath in the amount of \$28,110.70

Adopted by the Board of Supervisors of the County of Sierra on the 16th day of May, 2023, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

COUNTY OF SIERRA

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SHARON DRYDEN  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

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APPROVED AS TO FORM:

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HEATHER FOSTER  
CLERK OF THE BOARD

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DAVID PRENTICE  
COUNTY COUNSEL

**Treasurer-Tax Collector  
COUNTY OF SIERRA**

Van Maddox  
Auditor-Treasurer-Tax Collector



**CLAIM FOR EXCESS PROCEEDS**

TO: Sierra County Treasurer-Tax Collector

RE: **Claim for Excess Proceeds**

I hereby certify that I am a party of interest in the following property:

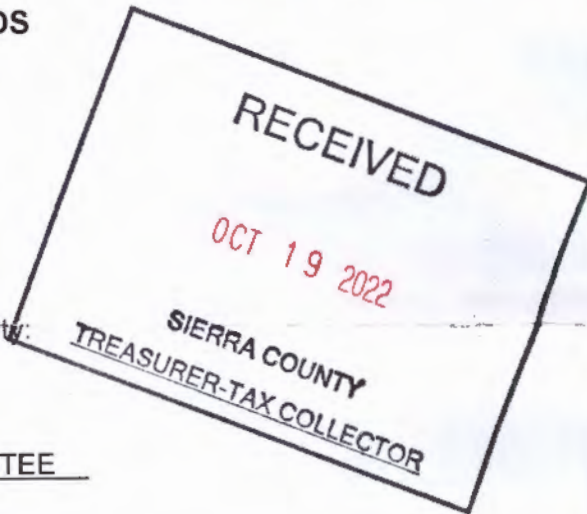
Assessor's Parcel number: 006-140-010-000

Assessee: BOLDING, PATRICIA C & FLATH, ROGER E TRUSTEE

Situs: 10 MIWOK COURT, PIKE CA

Date sold: MAY 16<sup>TH</sup> 2022

Date deed to purchaser recorded: MAY 19<sup>TH</sup> 2022



I claim excess proceeds under California Revenue and Taxation Code section 4675. Enclosed is documentation supporting my claim.

I certify (or declare), under penalty of perjury, that the foregoing is true and correct.

Signature of claimant

ROGER E. FLATH

Name of claimant (please print or type)

Mailing address:

305 SPOSITO CIRCLE

SAN JOSE, CA 95136

Daytime phone: 408-629-2929

MAIL COMPLETED CLAIM FORMS TO:

Sierra County Tax Collector

P.O Box 376

Downieville, CA 95936

## Exhibit A

| 882 DISTRIBUTION                | Tax Sale                                     |                            |                 | 5/16/2022        |
|---------------------------------|--|----------------------------|-----------------|------------------|
| Tax Sale Proceeds               | Distributed to funds<br>in order of priority |                            | Debit<br>Credit | APN & Name       |
| <b>DP to 882-9184-4701</b>      | <b>R &amp; T Code Section</b>                | <b>Org key/object code</b> |                 | <b>41,100.00</b> |
| Rec Trust (Doc tax)             | .55 per \$500                                | 821-7270-3001-4543         | CR              | 45.65            |
| Rec Trust (Deed recording) 14+3 |  | 821-7270-3001-4543         | CR              | 17.00            |
| State Sale fees                 | 4672   | 886-9270-9999-4075         | CR              | 1.50             |
| County Sale Fees                | 4672.1                                       | 883-9190-9999-4522         | CR              | 4,000.00         |
| POI Fees                        | 4672.2                                       | 883-9190-9999-4522         | CR              | 200.00           |
| Advertising fees                | 4673   | 883-9190-9999-5174         | CR              | 2,522.55         |
| Litigation Guarantee            | 4672.2                                       | 883-9190-9999-5165         | CR              |                  |
| Other Expense                   | 4673   | 883-9190-9999-5155         | CR              | 50.00            |
| Postage Expense                 | 4673   | 883-9190-9999-5161         | CR              | 170              |
| Bankruptcy counsel              |  | 001-0000-3001-4306         | CR              |                  |
| Cost (\$10) Prior taxes         | 4673.1                                       | 867-0000-3001-4072         | CR              | 60.00            |
| Sec Abs Red Fees COUNTY         | 4673.1                                       | 001-0000-3001-4076         | CR              | 50.00            |
| Sec Abs Red Fees STATE          | 4673.1                                       | 886-9270-9999-4075         | CR              | 5.00             |
| Sec Abs 1.5% Interest           | 4673.1                                       | 887-0000-9999-4060         | CR              | 1,976.05         |
| Sec Abs 10% Penalty             | 4673.1                                       | 887-0000-9999-4060         | CR              |                  |
| Sec Abs Tax                     | 4673.1                                       | 886-9270- - 1416           | CR              | 3,114.84         |
| Current Sec Cost                | 4673.1                                       | 001-0000-3001-4070         | CR              | 10.00            |
| Current Sec 10% Penalty         | 4673.1                                       | 887-0000-9999-4062         | CR              | 65.54            |
| Current Sec Tax                 | 4673.1                                       | 886-9210- - 1415           | CR              | 655.52           |
| Prior Pymts                     |  | 881-0000-9999-7410         | DR              |                  |
| <b>JE out 882-9184-7410</b>     |  | <b>882-9184-9999-7410</b>  | DR              | 12,943.65        |
| <b>Remaining in 882</b>         | Undistributed or excess proceeds             |                            |                 | 28,110.70        |